

Debtor.

AFFIDAVIT OF DAVID P. GERSHONI

STATE OF CONNECTICUT)
COUNTY OF NEW HAVEN) ss New Haven

David P. Gershoni, being duly sworn, hereby deposes and says:

1. I am over the age of eighteen (18) years and believe in the obligations of an oath.
2. I make this affidavit in connection with the Customer Claims of the individual participants in the Orthopaedic Specialty Group, P.C. Defined Contribution Pension Plan.
3. I am a registered financial advisor and the Vice President of Gershoni & Associates. My career as a registered financial advisor spans over 20 years.
4. I have served as the financial advisor for Dr. Murray Morrison since 2008. Dr. Morrison is a senior orthopedic surgeon employed by Orthopaedic Specialty Group, P.C ("OSG") and he is a participant in the Orthopaedic Specialty Group, P.C. Defined Contribution Pension Plan ("OSG Plan").
5. During the period of time that the OSG Plan maintained an account with Bernard L. Madoff Investment Securities ("BLMIS"), I communicated on Dr. Morrison's behalf with BLMIS to discuss the performance of the OSG Plan's account generally and Dr. Morrison's financial needs, specifically.
6. In 2008 Dr. Morrison was planning for his retirement from OSG. He wanted to make sure that his retirement savings could continue to be invested with BLMIS after retirement. Accordingly, I made contact with Frank DiPascali, BLMIS'

Chief Financial Officer, to discuss that issue. During a December 3, 2008 conversation with Mr. DiPascali he:

- Emphasized that Dr. Morrison's "account" with BLMIS was percentage of OSG's pooled assets.
- Confirmed that Dr. Morrison's "piece" of the OSG's Plan's account was approximately 20%.
- Advised me that upon Dr. Morrison's retirement from OSG a determination would be made as to what amount of the OSG Plan account belonged to Dr. Morrison. That amount would then be transferred to "Fiserv" -- a financial services company that was somehow affiliated with BLMIS -- and converted into an individual retirement account ("IRA") for Dr. Morrison. The trading of securities held in that account would continue to be conducted through BLMIS.

7. Attached as Exhibit A are my typewritten notes of my conversation with Mr. DiPascali which were prepared immediately after that conversation occurred. I reported my conversation with Mr. DiPascali to Dr. Morrison and sent Dr. Morrison a copy of my typewritten notes.

Dated at New Haven, Connecticut this 12 day of January, 2012.

/s/ David P. Gershoni
David P. Gershoni

Subscribed to and sworn before
me, this 12 day of January, 2012.

/s/ James D. McManus
Notary Public/Commissioner of the
Superior Court